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राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 15 मार्च, 1975/24 फाल्गुन, 1896

GOVERNMENT OF HIMACHAL PRADESH

EXCISE AND TAXATION DEPARTMENT

NOTIFICATIONS

Simla-4, the 13th March, 1975

No 7-65/74-E&T—Vol. III.—In exercise of the powers conferred by section 59 of the Punjab Excoise Act, 1914 (1 of 1914), as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act, read with the Punjab Excise Powers and Appeal Orders, 1956, I, P. T. Wangdi, Excoise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following amendments shall be made in the Punjab Liquor License Rules, 1956, as

in force in the aforesaid territories, with effect from 1st April, 1975, excepting amendments to rule 36 which shall come into force at once:—

AMENDMENTS

In the said rules:—

(1) for the existing rule 14 the following rule 14 shall be substituted, namely:—

“14. No license shown in column 1 of the subjoined table may be held by persons holding or in any way connected in interest with the persons holding any of the licenses shown against them in column 2:—

A license in form 1	May not be held in conjunction with 2
L-1-A combined with L-11 for the storage and bottling of foreign liquor (in bond)	A license in forms L-3, L-4, L-5, L-8, L-12-B and L-12-C, except with the special sanction of the Financial Commissioner.
L-1 for the whole-sale and retail vend of Foreign Liquor to the trade only	A license in form L-13, L-14, L-14-A or L-14-B for the whole-sale or retail vend of Country Spirit. Any license for the sale of country fermented liquor.
L-2 Whole-sale and retail vend of Foreign Liquor to the public only	A license in forms L-3, L-4, L-5, L-6, L-7, L-8, L-9, L-12, L-12-A, L-12-B, L-12-C, L-12-D, L-15, L-16, L-17, and L-19.
L-3, L-4, L-5, L-8 or L-12-B or L-12-C for the vends of Foreign Liquor in a Hotel or Dak-Bungalow or Restaurant or Club	A license in form L-1, except with the special sanction of the Excise Commissioner or L-2 or a license for any dealing in Country Liquor.
L-9 for the sale of foreign liquor in a military canteen or B.S.F. canteen	A license in forms L-2, L-3, L-4, L-5, L-6, L-7, L-8, L-10, L-12-A, L-12-B, or L-12-C.
L-13, L-14, L-14-A or L-14-B for the whole-sale or retail sale of country liquor	Any license for any dealings in foreign liquor, rectified spirit, denatured spirit, except in form L-2 and L-10.
L-17 and L-19, for the whole-sale or retail sale vend of Denatured and Rectified Spirit.	A license for any dealing in country liquor or foreign liquor.”

(2) for the existing rule 15 the following rule 15 shall be substituted, namely:—

“15. No person holding a license for a distillery, brewery or winery shall hold any license under these rules, except—

(a) a license in form L-1 for the whole-sale vend of foreign liquor and retail vend of liquor to the trade only;

- (b) a license in form L-1-A combined with L-11 for the storage and bottling of foreign liquor in bond;
- (c) a license in form L-13 for the whole-sale vend of country liquor;
- (d) a license in form L-17 for the whole-sale vend of denatured spirit;
- (e) a license in form L-19 for the whole-sale vend of rectified spirit";

(3) for sub-rules (i) and (ii) of rule 25, the following sub-rules (i) and (ii) shall be substituted, namely:—

"25. The following scale of fixed fee is hereby provided:—

- (i) for a license in form L-1 for the vend of foreign liquor to the trade, Rs. 10,000 per annum;
- (ii) for a license in form L-1-A for the storage of foreign liquore in bond combined with whole-sale and bottling licenses in forms L-1 and L-11, Rs. 12,000 per annum";

(4) for the existing rule 27, the following rule 27 shall be substituted, namely:—

"27(1) A license in form L-17 for vend of denatured spirit will be granted on fixed fees in addition to the fees assessed according to the scale, thereunder. The following are the rates of fixed fees:—

- (i) Rs. 200.00 per annum for a license for one year to possess a quantity not exceeding 1,000 bulk liters of denatured spirit at one time;
- (ii) Rs. 500.00 per annum for a license for one year to possess quantities exceeding 1,000 bulk litres of denatured spirit at one time.

(2) The assessment shall be based on the following scale:—

Rs. 2.00 per bulk litre.

The fixed fee is payable in advance and assessed fee shall be recovered at the time of issue of the permit in form L.32:

Provided that no assessment fee shall be charged on the quantity of denatured spirit on which such fee has already been recovered in Himachal Pradesh.

(3) Licenses in forms L-3, L-4 and L-5 for the vend of Foreign Liquor in Hotel/Restaurants/Dak Bungalows shall be granted on fixed fee, in addition to the fees assessed according to the scale prescribed under rule 31. For Hotels/Restaurants/Dak Bungalows in towns the following shall be the rates of fixed fees:—

- (a) With population upto 10,000 .. Rs. 2,000 per year.
- (b) With population above 10,000 .. Rs. 3,000 per year.
and upto 15,000.
- (c) With population above 15,000 .. Rs. 5,000 per year.

Explanation.—The above rates are chargeable for combined licenses in forms L-3, L-4 and L-5.

(4) Temporary license in form L-12-A for retail vend of foreign liquor at a place of entertainment shall be granted on fixed fee, in addition to the fee assessed according to the scale prescribed under rule 31. The fixed fee shall be fixed by the Financial Commissioner, subject to the following limits:—

Minimum fees .. Rs. 10 per license, or for licenses for more than a day Rs. 5 per diem, whichever is greater.

Maximum fees .. Rs. 100 per diem
Rs. 300 per mensum";

(5) for rule 31 the following rule 31 shall be substituted, namely:—

“31. The assessment fee will be based on the following rates on sales per bulk litre:—

RATE OF ASSESSMENT OF VEND FEE PER BULK LITRE

Kind of license	Spirit		Wine	Beer, cider etc.	
	Indian made	Imported		Indian made	Imported
L-9	Rs. 4.00	Rs. 7.50	Rs. 2.00	Rs. 0.10	Rs. 0.40
L-3, L-4, L-5, L-6, L-7, L-8 and L-12-A and L-12-B.	Rs. 25.00	Rs. 31-25	Rs. 6.25	Rs. 0.65	Rs. 1.25
L-12-C	Rs. 15.00	Rs. 40.00	Rs. 5.00	Rs. 0.50	Rs. 1.00:

Provided that if an L-12-B license is attached to a Cinema, it shall also pay a flat fee of Rs. 150.00 per annum in addition to the fee assessed according to the scale laid down above”

(6) for the existing sub-rule (2), (23) and (24) of rule 36, the following sub-rule (2), (23) and (24) of rule 36 shall be substituted, namely:—

“(2) Auctions shall be held once a year by the Collector *i.e.* the Deputy Commissioner of the District or Deputy Excise and Taxation Commissioner of the Zone or in his absence by any Gazetted Officer nominated in this behalf by the Financial Commissioner. The Financial Commissioner will fix the dates of auction. However, the dates of re-auction may be fixed by the respective Deputy Excise and Taxation Commissioner of the Zone.

(23) A person to whom a shop has been sold shall pay one-tenth of the annual license fee within seven days from the date of auction (any deposit already made shall be taken into account, and any excess shall be either returned to him or credited to future payment), which for all intents and purposes shall be treated as security for fulfilment of the terms and conditions of the license and compliance with the provisions of the Excise Act and the Rules framed thereunder. The amount so recovered as security for strict observance of the rules, terms and conditions of Excise Announcements and the license, will be adjusted towards last instalment of license fee, after the end of the financial year subject to clearance of all liability on the part of the license in connection with the license. If the Presiding Officer is not satisfied as to identity and financial position of the bidder, the Presiding Officer/Collector may demand the entire amount of bid money or any part thereof, being paid at once on the fall of the hammer, or satisfactory security in form of Bank Draft, surety of a respectable person or hypothecation of immovable property situated within the State of Himachal Pradesh being furnished to the satisfaction of the Presiding Officer/Collector. Every person to whom a shop has been sold shall pay the balance in nine equal monthly instalments by the seventh of each month commencing from the month in which he begins his business or the month from which the period of contract starts whichever is earlier. If the total amount is less than Rs. 100 it shall be payable in lump-sum unless the Collector for special reasons, allows payment to be made by instalments. If any person, whose bid has been accepted by the Presiding

Officer at the auction, fails to make the deposit of one-tenth of annual license fee within prescribed period or the amount in excess of one-tenth of the annual license fee, if so desired by the Presiding Officer or if he (bidder) refuses to accept the license, the Collector may resell the license either by public auction or private contract by negotiations and any deficiency in price and all expenses for such re-sale or attempted resale shall be recoverable from defaulting bidder in the manner laid down in section 60 of the Punjab Excise Act, 1914 (1 of 1914). In addition to this, interest thereon at the rate of 6% per annum, shall be chargeable.

- (24) When a license has been cancelled, the Collector *i.e.* the Deputy Commissioner of the District or Deputy Excise and Taxation Commissioner of the Zone or in his absence any Gazetted Officer nominated in this behalf by the Financial Commissioner may resell it by public auction or private contract by negotiation in the manner laid down for auction of various licenses. Any deficiency in price and all expenses of such resale or attempted resale after adjusting of the one-tenth of security, deposited by the licensee in accordance with the provision of sub-rule (23) shall be recoverable from the defaulting licensee in the manner laid down in section 60 of the Punjab Excise Act, 1914 (1 of 1914). The security amount shall be adjusted only if the same has not been forfeited earlier for any breach of rules, terms and conditions of Excise Announcements and the license. The license shall be disposed of for a fixed sum. A literage rate shall not be accepted”.

The Collector shall communicate the result of such resale in a statement in form M. 16 to the Financial Commissioner in the same manner as the ordinary auction results. On the Financial Commissioner's orders being received, the Excise and Taxation Officer/Assistant Excise and Taxation Officer, holding the charge of the district shall communicate the change in the list of licenses to the Superintendent of Police of his district and to the Manager of any distillery to whom a list of such licensees has been supplied already.

If the amount realised from the original licensee, including the initial deposit of one-tenth of the license fee as security and the amount bid by the incoming licensee; together with the expenses, if any, of resale are less than the amount previously bid by the original licensee, the deficiency must be recovered from the original licensee. If these amount together are more than the amount previously bid, no refund shall be made to the original licensee.

Simla-4, the 13th March, 1975

No. 7-65/74-E&T-Vol. III.—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act, read with Himachal Pradesh Excise (Powers and Appeal) Orders, 1965, I, P. T. Wangdi, Excise and Taxation Commissioner, Himachal Pradesh, hereby direct that the following amendments shall be made in the Punjab Liquor Licence Rules, 1932 as applied to the aforesaid areas, with effect from 1st April, 1975, excepting amendments to rule 38 which shall come into force at once:—

AMENDMENTS

In the said rules:—

(1) for the existing rule 14 the following rule 14 shall be substituted, namely:—

“14. No license shown in column 1 of the sub-joined table may be held by persons holding or in any way connected in interest with the persons holding any of the licenses shown against them in column 2:—

A license in form 1	May not be held in conjunction with 2
L-1-A combined with L-11 for the storage and bottling of foreign liquor (in bond). L-1 for the whole-sale and retail vend of Foreign Liquor to the trade only.	A license in forms L-3, L-4, L-5, L-9, L-12-B and L-12-C except with the special sanction of the Financial Commissioner. A license in form L-12, L-14, L-14-A or L-14-B for the whole-sale or retail vend of country spirit. Any license for the sale of country fermented liquor.
L-2 Whole-sale and retail vend of Foreign Liquor to the public only.	A license in forms L-3, L-4, L-5, L-6, L-7, L-8, L-9, L-12, L-12-A, L-12-B, L-12-C, L-12-D, L-15, L-16 L-17 and L-19.
L-3, L-4, L-5, L-8 or L-12-B or L-12-C for the vends of Foreign Liquor in a Hotel or Dak-Bungalow or Restaurant or Club.	A license in form L-1 except with the special sanction of the Excise Commissioner or L-2 or a license for any dealing in country liquor.
L-9 for the sale of foreign liquor in a military canteen or B.S.F. canteen.	A license in forms L-2, L-3, L-4, L-5, L-6, L-7, L-8, L-10, L-12-A, L-12-B or L-12-C.
L-13, L-14-A, or L-14-B for the whole-sale or retail sale of country liquor.	Any license for any dealings in foreign liquor, rectified spirit, denatured spirit except in forms L-2 and L-10.
L-17 and L-19, for the whole-sale or retail sale vend of Denatured and Rectified Spirit.	A license for any dealing in country liquor or foreign liquor.”

(2) for the existing rule 15 the following rule 15 shall be substituted, namely:—

“15. No person holding a license for a distillery, brewery or winery shall hold any license under these rules, except—

(a) a license in form L-1 for the whole-sale vend of foreign liquor and retail vend of liquor to the trade only;

(b) a license in form L-1-A combined with L-11-A for the storage and bottling of foreign liquor in bond;

(c) a license in form L-13 for the whole-sale vend of country liquor;

(d) a license in form L-17 for the wholesale vend of denatured spirit;

(e) a license in form L-19 for the whole-sale vend of rectified spirit”;

(3) for sub-rules (i) and (ii) of rule 25. the following sub-rules (i) and (ii) shall be substituted, namely:—

“25. The following scale of fixed fee is hereby provided:—

(i) for a license in form L-1 for the vend of foreign liquor to the trade Rs. 10,000 per annum;

(ii) for a license in form L-1-A for the storage of foreign liquor in bond combined with whole-sale and bottling licenses in forms L-1-A and L-11, Rs. 12,000 per annum”;

(4) for the existing rule 27-A of the aforesaid rules the following rule 27-A shall be substituted as under:—

“27-A. (1) license in form L-17 for vend of denatured spirit will be granted on fixed fees in addition to the fees assessed according to the scale, thereunder. The following are the rates of fixed fees:—

(i) Rs. 200.00 per annum for a license for one year to possess a quantity not exceeding 1,000 bulk litres of denatured spirit at one time.

(ii) Rs. 500.00 per annum for a license for one year to possess quantities exceeding 1,000 bulk litres of denatured spirit at one time.

(2) The assessment shall be based on the following scale:—

Rs. 2.00 per bulk litre.

The fixed fee is payable in advance and assessed fee shall be recovered at the time of issue of the permit in form L-32:

Provided that no assessment fee shall be charged on the quantity of denatured spirit on which such fee has already been recovered in Himachal Pradesh.

(3) Licenses in form L-3, L-4 and L-5 for the vend of Foreign Liquor in Hotels/ Restaurants/Dak-Bungalows shall be granted on fixed fee, in addition to fees assessed according to the scale prescribed under rule 31. For Hotels/ Restaurants/Dak-Bungalows in towns the following shall be the rates of fixed fees:—

(a) With population upto 10,000 .. Rs. 2,000 per year.

(b) With population above 10,000 .. Rs. 3,000 per year.
and upto 15,000.

(c) With population above 15,000 .. Rs. 5,000 per year.

*Explanation:—*The above rates are chargeable for combined licenses in forms L-3, L-4 and L-5.

(4) Temporary license in form L-12-A for retail vend of foreign liquor at a place of entertainment shall be granted on fixed fee, in addition to the fee assessed according to the scale prescribed under the rule 31. The fixed fee shall be fixed by the Financial Commissioner, subject to the following limits:—

Minimum fees .. Rs. 10 per license, or for licenses for more than a day Rs. 5 per diem, whichever is greater.

Maximum fees .. Rs. 100 per diem;
Rs. 300 per mensum”;

(5) for the existing rule 31 the following rule 31 shall be substituted, namely:—

“31. The assessment fee will be based on the following rates on sales per bulk litre:—

RATE OF ASSESSMENT OF VEND FEE PER BULK LITRE

Kind of license	Spirit		Wine	Beer, cider etc.	
	Indian made	Imported		Indian made	Imported
L-9	Rs. 4.00	Rs. 7.50	Rs. 2.00	Rs. 0.10	Rs. 0.40
L-3, L-4, L-5, L-6, L-7, L-8, L-12-1-A and L-12-B.	Rs. 25.00	Rs. 31.25	Rs. 6.25	Rs. 0.65	Rs. 1.25
L-12-C	Rs. 15.00	Rs. 40.00	Rs. 5.00	Rs. 0.50	Rs. 1.00

Provided that if an L-12-B license is attached to a Cinema, it shall also pay a flat fee of Rs. 150.00 per annum in addition to the fee assessed according to the scale laid down above”;

(6) for the existing sub-rules (2), (21) and (22) of Rule 38, the following sub-rules (2), (21) and (22) of Rule 38 shall be substituted, namely:—

“(2) Auctions shall be held once a year by the Collector *i.e.* the Deputy Commissioner of the District or Deputy Excise and Taxation Commissioner of the Zone or in his absence by any Gazetted Officer nominated in this behalf by the Financial Commissioner. The Financial Commissioner will fix the dates of auction. However, the dates of re-auction may be fixed by the respective Deputy Excise and Taxation Commissioner of the Zone.

“(21) A person to whom a shop has been sold shall pay one-tenth of the annual license fee within seven days from the date of auction (any deposit already made shall be taken into account and any excess shall be either returned to him or credited to future payment), which for all intents and purposes shall be treated as security for fulfilment of the terms and conditions of the license and compliance with the provisions of the Excise Act and the Rules framed thereunder. The amount so recovered as security for strict observance of the rules, terms and conditions of Excise Announcements and the license, will be adjusted towards last instalment of license fee, after the end of the financial year subject to clearance of all liability on the part of the licensee in connection with the license. If the Presiding Officer is not satisfied as to identity and financial position of the bidder, the Presiding Officer/Collector may demand the entire amount of bid money or any part thereof, being paid at once on the fall of the hammer, or satisfactory security in form of Bank Draft, surity of a respectable person or hypothecation of immovable property situated within the State of Himachal Pradesh being furnished to the satisfaction of the Presiding Officer/Collector. Every person to whom a shop has been sold shall pay the balance in nine equal monthly instalments

by the seventh of each month commencing from the month in which he begins his business or the month from which the period of contract starts, whichever is earlier. If the total amount is less than Rs. 100 it shall be payable in lump-sum, unless the Collector for special reasons, allows payment to be made by instalments. If any person, whose bid has been accepted by the Presiding Officer at the auction, fails to make the deposit of one-tenth of the annual license fee or the amount in excess of one-tenth of the annual license fee, if so desired by the Presiding Officer within prescribed period or if he (bidder) refuses to accept the license, the Collector may resell the license either by public auction or private contract by negotiation and any deficiency in price and all expenses for such resale or attempted resale shall be recoverable from defaulting bidder in the manner laid down in section 60 of the Punjab Excise Act, 1914 (1 of 1914). In addition to this, interest thereon at the rate of 6% per annum, shall be chargeable.

“(22)—When a license has been cancelled, the Collector *i.e.* the Deputy Commissioner of the District or Deputy Excise and Taxation Commissioner of the Zone or in his absence any Gazetted Officer nominated in this behalf by the Financial Commissioner may resell it by public auction or private contract by negotiation in the manner laid down for auction of various licenses. Any deficiency in price and all expenses to such resale or attempted resale after adjusting of the one-tenth of security, deposited by the licensee in accordance with the provision of sub-rule (21) shall be recoverable from the defaulting licensee in the manner laid down in section 60 of the Punjab Excise Act, 1914 (1 of 1914). The security amount shall be adjusted only, if the same has not been forfeited earlier for any breach of rules, terms and conditions of the Excise announcements and the license. The license shall be disposed of for a fixed sum. A literage rate shall not be accepted.

The Collector shall communicate the result of such resale in a statement in form M. 16 to the Financial Commissioner in the same manner as the ordinary auction results. On the Financial Commissioner's orders being received, the Excise and Taxation Officer/Assistant Excise and Taxation Officer, holding the charge of the District, shall communicate the change in the list of licenses to the Superintendent of Police of his district and to the Manager of any distillery to whom a list of such licensees has been supplied already.

If the amount realised from the original licensee, including the initial deposit of one-tenth of the license fee as security, and the amount bid by the incoming licensee; together with the expenses, if any, of resale are less than the amount previously bid by the original licensee, the deficiency must be recovered from the original licensee. If these amounts together are more than the amount previously bid, no refund shall be made to the original licensee”.

Simla-2, the 14th March, 1975

No. 11-1/73-E&T-Sectt.—In exercise of the powers conferred by sections 31, 32 and 58 of the Punjab Excise Act, 1914 (1 of 1914) as applicable in the territories comprised in Himachal Pradesh immediately before 1st November, 1966 and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to order the following further amendments in the Himachal Pradesh Government (Excise and Taxation Department) notification No. 1-17/64-E&T, dated the 28th October, 1965, amended from time to time, with effect from 1st April, 1975, dispensing with the necessity of prior publication, in the public interest:—

AMENDMENT

In the said notification:—

- (1) in item No. 2 of the para 1, for the word and figures “Rs. 6.00” the word and figures “Rs. 7.00” shall be substituted, and
- (2) para III shall be substituted as under:—

“Rates of duty on Sweets:—

- | | |
|--|---|
| (a) Sweets and Wines, containing proof spirit upto 20% | Rs. 3.00 per bulk litre. |
| (b) Sweets and Wines, containing proof spirit above 20% but not exceeding 30% .. | Rs. 4.00 per bulk litre. |
| (c) Alcoholic oider | Rs. 0.50 per bottle of 650 ml capacity. |
| (d) Beer — — — | Rs. 0.75 per bottle of 650 ml capacity. |

Simla-2, the 14th March, 1975

No. 11-1/73-E&T-Sectt.—In exercise of the powers conferred by sections 31, 32 and 58 of the Punjab Excise Act, 1914 (1 of 1914) as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Orders, 1932, in their application to the aforesaid territories, with effect from 1st April, 1975, dispensing with the necessity of prior publication, in the public interest:—

AMENDMENTS

In the said orders:—

- (1) for entry (2) in the table, given in order 1 of the aforesaid said orders, the following entry (2) shall be substituted, namely:—
“(2) Rectified spirit (when issued for purposes other than for use in the manufacture of medicinal and toilet preparations) .. Rs. 7.00”;
- (2) for order 2, of the aforesaid orders, the following order 2 shall be substituted, namely:—
“2. The following shall be the rate of duty on Indian made sweets and wines manufactured under a license or imported:—
(a) sweets and wines, containing proof spirit upto 20% Rs. 3.00 bulk litre.
(b) sweets and wines, containing proof spirit above 20% but not exceeding 30% .. Rs. 4.00 per bulk litre.”
- (3) In order 5 of the aforesaid orders, the word and figures “Rs. 0.65” occurring between the words “shall be” and “per bottle” shall be substituted by the word and figures “Rs. 0.75.”

P. K. MATTOO,
Secretary.